

(34) In sections 206(b), 207(b), 208(b), 209(d), 253(c), and 254(c) of the bill, strike out "90" each place it appears and insert in lieu thereof "ninety".

(35) Amend the title so as to read "An Act to establish an actuarially sound basis for financing retirement benefits for police officers, fire fighters, teachers, and judges of the District of Columbia and to make certain changes in such benefits."

Passed October 15, 1978.

Oct. 15, 1978

[H. Con. Res. 754]

Ante, p. 1693.

### CORRECTIONS OF ENROLLED BILL H.R. 8533

*Resolved by the House of Representatives (the Senate concurring),* That in the enrollment of the bill (H.R. 8533), to amend the Internal Revenue Code of 1954 to provide that income from the conducting of certain bingo games by certain tax-exempt organizations will not be subject to tax, the Clerk of the House of Representatives shall make the following corrections:

(1) At the end of the bill, insert the following new title:

#### "TITLE III—PROCEEDS FROM BINGO GAMES

"SEC. 301. (a) Section 513 of the Internal Revenue Code of 1954 (defining unrelated trade or business) is amended by adding at the end thereof the following new subsection:

"(f) CERTAIN BINGO GAMES.—

"(1) IN GENERAL.—The term "unrelated trade or business" does not include any trade or business which consists of conducting bingo games.

"(2) BINGO GAME DEFINED.—For purposes of paragraph (1), the term "bingo game" means any game of bingo—

"(A) of a type in which usually—

"(i) the wagers are placed,

"(ii) the winners are determined, and

"(iii) the distribution of prizes or other property is made,

in the presence of all persons placing wagers in such game,

"(B) the conducting of which is not an activity ordinarily carried out on a commercial basis, and

"(C) the conducting of which does not violate any State or local law."

"(b) The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 1969.

"SEC. 302. (a) Paragraph (3) of section 527(c) of the Internal Revenue Code of 1954 (defining exempt function income) is amended by striking out 'or' at the end of subparagraph (B), by adding 'or' at the end of subparagraph (C), and by inserting after subparagraph (C) the following new subparagraph:

"(D) proceeds from the conducting of any bingo game (as defined in section 513(f)(2))."

"(b) (1) The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 1974, except that notwithstanding any other provision of law to the contrary, no amounts held at the date of enactment of this bill by an organization described in